

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Assignment of Sunrise Report to Committees of Reference

Background

Laws 1985, Chapter 352, established the sunrise review process. This law provides a mechanism for health professions to request that the State regulate a currently unregulated profession or to request a regulated profession's expansion of the scope of practice.

To initiate the process, an applicant group must submit a written report to JLAC by September 1, responding to the statutorily prescribed sunrise factors in A.R.S. §§32-3105 or 32-3106. JLAC then assigns the report to a Committee of Reference (COR) for review. The COR is required to study the sunrise report and deliver its recommendations to JLAC, the Governor, the President of the Senate, the Speaker of the House of Representatives, and the applicant group by December 1 of the same year the sunrise request is submitted to JLAC.

Action Required

The Arizona Pharmacy Alliance has submitted a sunrise report requesting an expansion of the scope of pharmacists' professional practice to allow pharmacists to provide immunizations to patients 18 and older without a physician's prescription. Per A.R.S. §32-3104, JLAC needs to assign this sunrise report to a COR. The President of the Senate and the Speaker of the House recommend that this be assigned to the Health COR.

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Consideration and Approval of Revised 2009 Performance Audit
Schedule and COR Assignments

Background

JLAC selects which agencies are subject to sunset review by the Auditor General and which agencies are subject to sunset review by the Committees of Reference (COR). On October 5, 2006, JLAC approved the audit schedule for 2008-2009 and assigned the audits on that schedule to either the Auditor General's Office (Office) or to a COR. However, as detailed below, legislation passed in the 2008 session and a 10 percent reduction in the Office's budget require adjustments to its 2009 schedule. In addition, 2008 legislation placed 3 additional audits on the 2009 schedule that JLAC needs to assign to CORs.

New Legislatively Mandated Audit

- Laws 2008, Ch. 288, §22 requires the Auditor General to conduct a performance audit and financial audit of the Maricopa Integrated Health System (MIHS) by March 15, 2009.

The Office informed members and staff that the Office does not have the resources to absorb the MIHS audit into its 2008-2009 workload without JLAC's removing other audits from its schedule. Thus, to free up the resources necessary to conduct this audit, the Office proposes that JLAC remove two sunset reviews from the Office and reassign them to a COR. The Office proposes reassigning the following two sunset reviews:

- State Board of Investment
- Department of Gaming

Reassigning these two agencies to a COR for review will free up the resources needed to incorporate this legislatively mandated audit into the Office's schedule.

Additions to Sunset Review Cycle

In addition to the legislatively mandated audit of MIHS, two additional agencies were added to the 2009 sunset cycle during the 2008 legislative session:

- Laws 2008, Ch. 186, §2 provided for a 2-year continuation of the Board of Homeopathic and Integrated Medicine Examiners and requires a sunset review by October 1, 2009.
- Laws 2008, Ch. 287, §33 provided for a 2-year continuation of the Commission for Postsecondary Education and requires a sunset review by October 1, 2009.

The Office proposes that these agencies be assigned to a COR for review for two reasons. First, the Office will be conducting 6-month followups on each of these agencies for a 2-year period as the result of its 2007 audits of these agencies. The Office will provide the results of these followups to JLAC. Second, the Office does not have the resources to incorporate these audits into its 2009 workload.

Budget Reduction Adjustments

In an April 11, 2008, letter to President Bee and Speaker Weiers, the Office outlined its plan for sustaining a 10 percent budget reduction in its fiscal year 2009 budget. In that letter, the Office indicated that it would reduce the extent of performance audit work in its audits of Juvenile Corrections, the Department of Health Services, and the Department of Transportation. In addition, the Office recommended that JLAC reassign the Department of Water Resources sunset review to a COR.

Attached is the 2008-2009 revised audit schedule JLAC approved on October 5, 2006, with the proposed revisions outlined above.

COR Assignments

JLAC is statutorily required to assign agencies subject to a sunset review, as well as performance audits, to a Committee of Reference (COR), regardless of whether the Office or a COR will conduct the audit or review. The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1, 2009.

At its September 27, 2007, meeting, JLAC assigned the 2009 audits to CORs. However, as detailed above, legislation passed in the 2008 session placed 3 additional audits on the 2009 schedule. Thus, JLAC needs to assign these 3 audits to CORs. Attached is a list of the President's and Speaker's recommendations for the two 2009 sunset audits added by 2008 legislation as well as the 2009 mandated audit of MIHS.

Action Required

Per statute, JLAC is required to determine whether these agencies will be audited by the Office or by the Committees of Reference. In addition, JLAC may either approve the CORs as recommended by the President of the Senate and the Speaker of the House or assign new CORs for the three agencies added to the 2009 schedule.

2008-2009 AUDIT SCHEDULE WITH SESSION ADJUSTMENTS

Statutorily Mandated Audits	Status of Audit
1. University Audits (3 audits)	Issued
2. Electric Power Competition	Issued
a. §30-806 - service territory supplier of last resort	
b. §40-202 - service territory electric distribution	
3. Judiciary Programs (2 audits)	Issued
a. Juvenile Treatment Services	
b. Juvenile Detention Centers	
4. Arizona Sports and Tourism Authority	In Process
5. Gila County Transportation Excise Tax	Not Yet Started
6. Maricopa Integrated Health System (a)	In Process
Recommend Auditor General Conduct These Sunset Audits	
1. Vehicle Emissions Inspection Program	Issued
2. Department of Juvenile Corrections	In Process
3. Department of Health Services	In Process
4. State Compensation Fund	In Process
5. Biomedical Research Commission	Issued
6. Podiatry Board	Issued
7. Department of Liquor Licenses and Control	In Process
8. Followups at 6, 12, 18, and 24 months	In Process
9. Quick Response for Legislative Issues	In Process
Recommend Committee of Reference Conduct These Sunset Audits	
1. Department of Environmental Quality	COR
2. Governor's Council on Developmental Disabilities	COR
3. Department of Insurance	COR
4. Residential Utility Consumer Office	COR
5. Board of Athletic Training	COR
6. Board on Geographic and Historic Names	COR
7. Commission for the Deaf and Hard of Hearing	COR
8. Arizona Neighborhood Preservation and Investment Commission	COR
9. Arizona Commission on Uniform State Laws	COR
10. Governor's Advisory Council on Aging	COR
11. Workers Compensation Appeals Board	COR
12. Joint Legislative Budget Committee	COR
13. Auditor General's Office	COR
14. Legislative Council and Ombudsman for Private Property Rights	COR
15. State Library and Archives and Board of Library Examiners	COR
16. Office of Ombudsman - Citizen's Aide	COR
17. Board of Psychologist Examiners	COR
18. State Board of Investment (b)	COR
19. Department of Gaming (b)	COR
20. Department of Water Resources (c)	COR
21. ADOT - MVD (1 audit on wait times and Sunset Factor report) (c)	COR
22. Commission for Postsecondary Education (d)	COR
23. Board of Homeopathic and Integrated Medical Examiners (d)	COR
(a) 2008 Legislation mandates audit be conducted by our Office	
(b) Audits previously on our schedule that need to move to COR to accommodate MIHS audit	
(c) Audits previously on our schedule that need to move to COR due to budget cuts	
(d) Audits assigned to sunset review schedule in 2008 session that need to be assigned to COR	

2009 PERFORMANCE AUDITS¹
PRESIDENT AND SPEAKER RECOMMENDATIONS
FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3010.24 (Laws 2008, Ch. 287, §33)	Commission for Postsecondary Education	Higher Education	K-12
A.R.S. §41-3010.24 (Laws 2008, Ch. 186, §2)	Board of Homeopathic and Integrated Medical Examiners	Health	Health
Laws 2008 Ch. 288, §22	Maricopa Integrated Health System	Health	Health

¹ 2008 legislation added the above agencies into the 2009 schedule.

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Melanie M. Chesney, Director, Performance Audit Division

SUBJECT: 2010-2011 Performance Audit Cycle – Consider Approval of Proposed Schedule

Background

Laws 1978, Chapter 210 established the sunset review process, which requires most state agencies to receive a systematic evaluation at least once every 10 years to determine whether they should be continued or terminated. A.R.S. §41-2953.B directs the Auditor General to provide JLAC a list of agencies scheduled for termination in the next sunset schedule. The Auditor General's Office does not have sufficient resources to conduct all sunset reviews; therefore, JLAC determines which agencies the Auditor General will review and which the Committees of Reference (COR) will review.

Before giving JLAC a proposed audit schedule, the Auditor General obtains background information on the agencies, as well as information from legislators and other interested parties, to identify and recommend which agencies the Auditor General's Office should audit. The Office attempted to contact every legislator to determine those agencies on the upcoming cycle for which legislators have concerns or issues. Since the Auditor General's Office does not have the resources to audit every agency on the cycle, the Office uses the information obtained from legislators and others to prioritize those agencies that our Office should audit and recommends that the COR audit the remaining agencies. However, JLAC ultimately determines whether the Auditor General's Office or a COR will conduct the sunset audit.¹

¹ If a COR is assigned to conduct the sunset audit, it is actually the standing committee's legislative staff who will conduct the review for the COR. The essential difference between a sunset audit conducted by the Auditor General's Office and a review conducted by a COR is the depth and scope of the work performed.

The proposed audit schedule for 2010-2011 is attached. This schedule lists the agencies we propose the Auditor General's Office audit as well as those we recommend for the COR. The schedule also identifies five audits that the Auditor General's Office is mandated by statute to conduct.

Action Required

Per statute, JLAC is required to review the sunset termination schedule prepared by the Auditor General's Office and determine which agencies will be audited by the Auditor General's Office and which agencies will be audited by the Committees of Reference.

2010-2011 PROPOSED AUDIT SCHEDULE

Statutorily Mandated Audits

1. Office of Pest Management (Laws 2008, Ch. 309, §23)
2. Regional Transportation Plan Audit (A.R.S. §28-6313)
3. Maricopa County Transportation Excise Tax (A.R.S. §41-1279.03)
4. Game and Fish Commission Heritage Fund (A.R.S. §17-298.01)
5. Pinal County Transportation Excise Tax (A.R.S. §41-1279.03)

Recommend Auditor General Conduct These Sunset Audits

1. Department of Housing
2. Department of Agriculture
3. Office of Tourism
4. State Capitol Postconviction Public Defender Office
5. Department of Corrections
6. Department of Public Safety
7. Department of Veteran's Services; AZ Veterans Service Advisory Commission
8. Arizona State Lottery
9. Department of Game and Fish and Game and Fish Commission
10. Board of Regents
11. Department of Fire, Building, and Life Safety
12. Arizona Medical Board
13. State Board of Chiropractic Examiners
14. State Board of Nursing
15. State Real Estate Department
16. Followups at 6, 12, 18, and 24 months

Recommend Committee of Reference Conduct These Sunset Audits

1. Board of Medical Student Loans
2. Arizona Aerospace and Defense Commission
3. Arizona Commission of Indian Affairs
4. Interagency Council on Long-Term Care
5. Arizona State Boxing Commission
6. Developmental Disabilities Advisory Council
7. Nursing Care Institution Administrators & Assisted Living Facilities Managers
8. Developmental Disabilities Oversight Committee
9. State Board of Dispensing Opticians
10. Arizona Geological Survey
11. Water Quality Appeals Board
12. Commission on the Arts
13. Unexplained Infant Death Advisory Council
14. Automobile Theft Authority
15. Agricultural Best Management Practices Advisory Committee
16. Arizona Navigable Stream Adjudication Commission

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Committee of Reference Assignments for 2010 Performance Audit
Schedule

Background

JLAC is statutorily required to assign agencies subject to a sunset review to a Committee of Reference (COR), regardless of whether the Auditor General's Office or a COR will conduct the sunset audit. JLAC is also responsible for assigning non-sunset audits to a COR. Agencies are generally assigned to a COR whose standing committee would most likely be responsible for hearing any legislation affecting that particular agency and that has knowledge or expertise in that particular subject area.

Attached is a list of the President's and Speaker's recommendations for the 2010 sunset audits (i.e., those audits due October 1, 2010, for agencies terminating July 1, 2011), as well as the 2010 non-sunset audits. The CORs are responsible for holding at least one public hearing to discuss the audit and receive testimony from agency officials and the public. These hearings should be held by December 1, 2010.

Action Required

JLAC may either approve the CORs as recommended by the President of the Senate and the Speaker of the House or assign new CORs.

2010 PERFORMANCE AUDITS¹
PRESIDENT AND SPEAKER RECOMMENDATIONS
FOR COMMITTEE OF REFERENCE (COR) ASSIGNMENTS

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3011.01	Arizona Department of Agriculture	Natural Resources and Rural Affairs	Water & Agriculture
A.R.S. §41-3011.02	Arizona Department of Housing	Commerce and Economic Development	Homeland Security and Property Rights
A.R.S. §41-3011.03	Board of Medical Student Loans	Health	Health
A.R.S. §41-3011.04	Arizona Aerospace and Defense Commission	Government	Homeland Security and Property Rights
A.R.S. §41-3011.05	Arizona Commission of Indian Affairs	Government	Water and Agriculture
A.R.S. §41-3011.06	Interagency Council on Long-term Care	Public Safety and Human Services	Human Services
A.R.S. §41-3011.07	Arizona State Boxing Commission	Commerce and Economic Development	Government
A.R.S. §41-3011.08	Developmental Disabilities Advisory Council	Public Safety and Human Services	Human Services
A.R.S. §41-3011.10	Office of Tourism	Commerce and Economic Development	Commerce

¹ This listing is for those audits that are conducted under authority of the sunset law, specific legislation, or JLAC direction and are due in 2010. JLAC procedures require all audits to have a hearing. JLAC approves which COR (or its successor committee) will receive the assignment in order to conduct the hearing or may assign audits to JLAC for a hearing.

Statutory Reference	Agency and Programs Selected for Review	President	Speaker
A.R.S. §41-3011.11	Board of Examiners of Nursing Care Institution Administrators and Assisted Living Facility Managers	Health	Health
A.R.S. §41-3011.12	Developmental Disabilities Oversight Committee	Public Safety and Human Services	Human Services
A.R.S. §41-3011.13	State Capital Postconviction Public Defender Office	Judiciary	Natural Resources and Public Safety
A.R.S. §41-1279.03	School District Audits	K-12	K-12
A.R.S. §41-1966	DES Child Protective Services	Public Safety and Human Services	Human Services
A.R.S. §41-1279.03	Maricopa County Transportation Excise Tax	Government	Commerce
A.R.S. §28-6313	Regional Transportation Plan Audit	Transportation	Transportation
Laws 2008 Ch. 309, §23	Office of Pest Management	Natural Resources and Rural Affairs	Commerce

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Melanie M. Chesney, Director, Performance Audit Division

SUBJECT: 2009-2010 Child Protective Services Audit Schedule

Background

A.R.S. §41-1966, enacted during the 2003 Second Special Session, requires the Auditor General to establish a Child Protective Services (CPS) audit team to provide ongoing performance reviews and analyses of CPS. The statute requires the Auditor General to adopt an audit plan, subject to review by JLAC. As outlined in statute, this plan may include work to determine the validity and accuracy of information reported by CPS, other reviews and analyses of CPS, and reviews of specified functions or CPS-related processes as requested by JLAC. Effective July 1, 2004, the Legislature granted funding to the Auditor General's Office for a 3-person CPS audit team.

Audits

Over the next 2 years (2009–2010), the CPS audit team plans to audit the following four areas. The audits will address larger and/or more complex issues and recommendations will be included in the reports.

- In-home Services Program
- Services to Children and Their Families
- Investigations
- Family Group Decision-Making and Team Decision-Making Processes

Other Reviews

In addition, the team plans to publish the following three information briefs and three questions-and-answers documents. Information briefs center on a narrowly focused issue, while questions-and-answers documents provide short answers to multiple questions on a specific topic. Both types of documents are informational and do not include recommendations.

- Information briefs:
 - Staffing
 - Joint Investigations
 - Interstate Compact for the Placement of Children

- Question-and-answer documents:
 - Guardianship Subsidy
 - Central Registry
 - Adoption Program

Action Required

None. This schedule is presented for JLAC information only.

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Teresa Finley, Manager, Financial Audit Division

SUBJECT: Cost Reimbursement Audits and Financial Audit Schedule

Background

The Financial Audit Division conducts annual financial and compliance audits of all state agencies, counties, community college districts, and universities to meet the requirements of the federal Single Audit Act. In addition, the Division conducts special research projects, special financial audits, reviews, and investigations at the Legislature's request.

Under the provisions of Arizona Revised Statutes §41-1279.03C, the Division can charge a fee to the auditee for performing federally mandated work with the Committee's approval. The auditee will ultimately recover the costs of the federal audit work performed from the federal grantor(s). The audits that include federally mandated work are listed on the attached Financial Audit Division schedule titled, "Audits Including a Portion of Services To Be Performed on a Cost Reimbursement Basis." See action required below.

For a complete list of the Financial Audit Division's audit schedule, see the attachment titled "Fiscal Year 2009 Audit Schedule." This schedule has been included as a courtesy and does not require any action to be taken.

Action Required

Committee consideration and approval to perform federally mandated work on a cost-reimbursement basis for certain political subdivisions of the State, under the provisions of Arizona Revised Statutes §41-1279.03C.

**OFFICE OF THE AUDITOR GENERAL
FINANCIAL AUDIT DIVISION
Audits Including a Portion of Services To Be
Performed on a Cost-Reimbursement Basis
Fiscal Year 2009**

The Financial Audit Division will conduct single audits of the State of Arizona and the following political subdivisions. The federal compliance work performed during these engagements is required by the Single Audit Act, and the related audit costs can be charged to the federal programs.

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

**OFFICE OF THE AUDITOR GENERAL
FINANCIAL AUDIT DIVISION
Fiscal Year 2009 Audit Schedule**

The Financial Audit Division's fiscal year 2009 audit schedule is presented below. All counties, community colleges, and state agencies, including the three state universities, will be audited in accordance with the Single Audit Act, as amended.

Arizona State-wide Audit

Detailed testing of records is performed at the larger state agencies on an annual basis. Limited testing of procedures is performed at the remaining agencies on a rotating basis.

In addition to the annual state-wide financial statements issued by the Arizona Department of Administration, separate financial reports are issued by the following state agencies and audited by the Financial Audit Division on an annual basis.

Arizona Correctional Industries	Arizona State University
Department of Economic Security – ALTCS	Northern Arizona University
Office of the State Treasurer (Agency Funds only)	University of Arizona

County Financial and Compliance Audits **College Financial and Compliance Audits**

Apache County
Cochise County
Coconino County
Gila County
Graham County
Greenlee County
La Paz County
Maricopa County
Mohave County
Navajo County
Pima County
Pinal County
Santa Cruz County
Yavapai County
Yuma County

Cochise County Community College District
Coconino County Community College District
Gila County Community College District
Graham County Community College District
Maricopa County Community College District
Mohave County Community College District
Navajo County Community College District
Pima County Community College District
Pinal County Community College District
Yavapai County Community College District
Yuma/La Paz Counties Community College District

Other Audits/Special Reviews

Arizona County Community College Districts and Colleges of Qualifying Indian Tribes (Full-Time Equivalent Student Enrollment Report)
Arizona University System (Full-Time Equivalent Student Enrollment Report)
Attorney General Colorado River Land Claims Revolving Fund
Citizens Clean Election Commission
Criminal Justice Commission – Drug and Gang Enforcement Account
Department of Health Services—BHS Attestation
Enterprise Procurement Services—Compliance Review
Federal Land Payments
Indian Community Colleges Capital Funding Audit
Procedural Reviews of 5-10 state agencies
School Facilities Board Compliance Review

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Ross Ehrick, Division of School Audits Director

SUBJECT: 2009 School District Audit Schedule

Background

A.R.S. §41-1279.03 requires the Office of the Auditor General to conduct performance audits of randomly selected school districts and to monitor school districts to determine the percentage of every dollar spent in the classroom.

The statute requires the Auditor General to determine, through random selection, the districts to be audited each year, subject to review by the Joint Legislative Audit Committee. **Attachment 1** lists the school districts randomly selected for the 2009 performance audit schedule and the current status of the 2008 audit schedule.

The school district performance audits review the districts' operations, such as administration, student transportation, and plant operations, and make recommendations to improve the percentage of dollars spent in the classroom. Beginning with the 2008 schedule, these audits also review compliance with English Language Learner requirements.¹

ELL-Related Audit Schedule

To comply with the statutory requirement to conduct a financial audit of the districts monitored by ADE for ELL compliance, this year's audit schedule also includes 16 of the 19 ADE-monitored districts that are required to provide instruction for English language learners for the majority of their grade levels.² **Attachment 2** lists the 16 districts to be audited for the fiscal year 2009 schedule.

¹ A.R.S. § 41-1279.03(9)

² A.R.S. § 15-756.12.

Other School District Audits and Reports

By statute, the Office of the Auditor General is also required to monitor the percentage of every dollar spent in the classroom.³ The annual *Dollars Spent in the Classroom* report will be issued in March 2009. This study determines the percentage spent in the classroom for the State and for each district. It also reports on districts' uses of Proposition 301 monies.

Action Required

None. Per statute, JLAC is to review the school districts randomly selected for performance audit, but is not required to approve them. The 2009 schedule and the additional information on other scheduled reports are presented for committee information only.

³ A.R.S. §41-1279.03(9)

ATTACHMENT 1

2008 School District Performance Audit Schedule

School District	2006 Classroom Dollars Percentage ⁴	Size ⁵	Release Date
Washington Elementary	62.0%	Very Large	September 2008
Miami Unified	55.1%	Medium	November 2008
Toltec Elementary	64.6%	Medium	November 2008
Apache Junction Unified	54.5%	Large	November 2008
Ash Fork Unified	47.0%	Small	December 2008
Lake Havasu Unified	61.8%	Large	December 2008

⁴ The state average for fiscal year 2006 was 58.3%.

⁵ Size is based on fiscal year 2006 Average Daily Membership (ADM) and the following:

Very Large – 20,000 or more students
Large – 5,000 to 19,999

Medium – 600 to 4,999
Small – Fewer than 600

2009 School District Performance Audit Schedule

School District	2007 Classroom Dollars Percentage ⁶	Size ⁷	Release Date
Gilbert Unified	63.0%	Very Large	December 2008
Phoenix Union High	57.1%	Very Large	January 2009
Casa Grande Union High	53.5%	Medium	March 2009
Nadaburg Elementary	53.4%	Medium	April 2009
Glendale Elementary	56.8%	Large	August 2009
Tempe Union High	59.7%	Large	August 2009

⁶ The state average for fiscal year 2007 was 57.9%.

⁷ Size is based on fiscal year 2007 ADM using categories described in note 2.

ATTACHMENT 2

2009 ELL Financial Audit Schedule*

* Auditor General's responsibility under A.R.S. §15-756.12 is to conduct financial audits of school districts that ADE has selected for monitoring under A.R.S. §15-756.08. These audits are to include a review of the Structured English Immersion and Compensatory Instruction budgets.

Alhambra Elementary

Chandler Unified

Colorado River Union High

Crane Elementary

Gadsden Elementary

Higley Unified

Palo Verde Elementary

Phoenix Elementary

Somerton Elementary

Stanfield Elementary

Tempe Elementary

Tuba City Unified

Tucson Unified

Washington Elementary

Wellton Elementary

Williams Unified

DATE: October 23, 2008

TO: Representative John Nelson, Chair
Members, Joint Legislative Audit Committee

THROUGH: Debbie Davenport, Auditor General

FROM: Kim Hildebrand, Manager, Performance Audit Division

SUBJECT: Reassignment of the House Environment Committee of Reference
Chairman

Background

The Chairman of the House of Representatives Environment Committee of Reference, Representative Reagan, has requested to be removed from her position as chairman. The Standing Committee chairman, Representative Barnes, requests to be appointed by JLAC as the new chairman.

A.R.S. §41-2953 grants JLAC the authority to designate the chairman of each Committee of Reference. Although this usually falls at the discretion of the chairman of each standing committee, during the interim, in order to not bring back the full standing committee, JLAC has the authority to make the change.

Action Required

JLAC may approve the removal of Representative Reagan as the House Environment Committee of Reference Chairman and appoint Representative Barnes.